

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Library Fund – To account for the operations of the Riverside City Public Library System.

Special Gas Tax Fund – To account for the construction and maintenance of the road network system of the City. Financing is provided by the City's share of state gasoline taxes which state law requires to be used to maintain streets.

Air Quality Improvement Fund – To account for qualified air pollution reduction programs funded by South Coast Air Quality Management District.

Citrus Grove Management Fund – To account for the maintenance and operations of citrus groves purchased in the City's greenbelt area. Additional citrus groves will be purchased as revenues from operations become available.

Housing and Community Development Fund – To account for Federal grants received from the Department of Housing and Urban Development (HUD). The grants are used for the development of a viable urban community by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate incomes.

Redevelopment Agency Fund – To account for the portion of Redevelopment tax increment monies which California Redevelopment Law requires be set aside for the development of low and moderate income housing.

Special Designation Fund – To account for the funds set aside by City Council for specific future purposes.

National Pollution Discharge Elimination System (NPDES) – To account for storm drain maintenance and inspection required for California storm water permits. Activities are funded by a special assessment district of Riverside County, California.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources and payment of long-term debt obligations of the City and related entities.

Debt Service Fund – To accumulate monies for the payment of interest and principal on long-term debt obligations of the City. Debt service is financed via special property tax assessments.

Parking Authority of the City of Riverside Lease Revenue Bond Fund – To accumulate monies for the payment of interest and principal on lease revenue bonds sold by the Authority. Debt service is financed via lease payments from the City.

Riverside Civic Center Authority Lease Revenue Bond Fund – To accumulate monies for the payment of interest and principal on lease revenue bonds sold by the Authority. Debt service is financed via lease payments from the City.

Riverside Municipal Improvements Corporation – To accumulate monies for the payment of interest, principal and trustee fees on certificates of participation issues by the Corporation. Debt service is financed via lease payments from the City.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Capital Outlay Fund – To account for the construction and installation of street and highway capital improvements for the City, including improvements funded by the ½% sales tax approved by Riverside County voters in 1988.

Special Capital Improvements Fund – To account for the acquisition, construction and installation of capital improvements and a Community Facilities District within the City.

Storm Drain Fund – To account for the acquisition, construction and installation of storm drains in the City.

Transportation Fund – To account for the construction and installation of street and highway improvements in accordance with Articles 3 and 8 of the Transportation Development Act of 1971 of the State of California.

Redevelopment Agency Fund – To account for the acquisition, relocation, demolition and sale of land for those portions of the City designated in need of redevelopment related activities.

Permanent Fund

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Library Special Fund – To account for the monies held in trust for the benefit of the Riverside City Public Library System.

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2002
(amounts expressed in thousands)

Special Revenue									
Assets	Library	Gas Tax	Air Quality Improvement	Citrus Grove Management	Housing & Community Development	Redevelop- ment Agency	Special Design- ation	NPDES Storm Drain	Totals
Cash and investments	\$ 1,308	\$ 9,459	\$ 270	\$ 0	\$ 0	\$ 1,868	\$3,095	\$ 0	\$ 16,000
Cash and investments at fiscal agent	0	0	0	0	6	1,984	0	0	1,990
Receivables (net of allowances for uncollectibles):									
Interest	0	96	3	0	0	18	24	0	141
Property taxes	173	0	0	0	0	0	0	0	173
Accounts	1	0	0	0	5	2	0	0	8
Intergovernmental	114	0	81	0	154	0	0	467	816
Notes	0	0	0	0	3,879	3,698	0	0	7,577
Special assessments	0	0	0	0	0	0	0	0	0
Prepaid items	0	0	0	0	3	1	0	0	4
Due from other funds	0	0	0	0	0	0	0	0	0
Interfund receivable	0	6	0	0	0	0	0	0	6
Land and improvements held for resale	0	0	0	0	0	1,565	0	0	1,565
Total assets	1,596	9,561	354	0	4,047	9,136	3,119	467	28,280
Liabilities and fund balances									
Liabilities:									
Accounts payable	65	57	0	1	24	85	0	5	237
Accrued payroll	108	0	0	0	14	0	0	0	122
Retainage payable	0	113	0	0	59	0	0	0	172
Intergovernmental	0	0	0	0	0	0	0	0	0
Deferred revenue	673	0	0	0	3,882	3,475	0	0	8,030
Deposits	0	0	0	0	0	40	0	0	40
Due to other funds	0	0	0	130	68	1,031	0	518	1,747
Interfund payable	0	0	0	58	0	0	0	0	58
Total liabilities	846	170	0	189	4,047	4,631	0	523	10,406
Fund balances (deficits):									
Reserved for encumbrances	87	1,254	10	0	2,150	339	0	75	3,915
Reserved for prepaid items	0	0	0	0	0	1	0	0	1
Reserved for notes receivable	0	0	0	0	0	225	0	0	225
Reserved for land and improvements held for resale	0	0	0	0	0	1,565	0	0	1,565
Reserved for debt service	0	0	0	0	0	0	0	0	0
Unreserved, designated for future operations	567	7,014	83	0	0	1,590	1,700	0	10,954
Unreserved, undesignated	96	1,123	261	(189)	(2,150)	785	1,419	(131)	1,214
Total fund balances (deficits)	750	9,391	354	(189)	0	4,505	3,119	(56)	17,874
Total liabilities and fund balances	\$ 1,596	\$ 9,561	\$ 354	\$ 0	\$ 4,047	\$ 9,136	\$3,119	\$ 467	\$ 28,280

The notes to the financial statements are an integral part of this statement.

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2002
(amounts expressed in thousands)

	Debt Service					Capital Projects			
			Civic	Riverside			Special	Storm	Trans-
Assets	Debt	Parking	Center	Municipal	Totals	Capital	Capital	Drain	portation
	Service	Authority	Authority	Improvements		Outlay	Improvements		
Cash and investments	\$ 177	\$ 0	\$ 0	\$ 189	\$ 366	\$ 34,108	\$ 15,534	\$ 3,418	\$ 25
Cash and investments at fiscal agent	0	506	0	639	1,145	0	3,012	0	0
Receivables (net of allowances for uncollectibles):									
Interest	2	0	0	1	3	355	158	34	0
Property taxes	17	0	0	0	17	0	0	0	0
Accounts	0	0	0	0	0	90	30	24	0
Intergovernmental	0	0	0	0	0	2,762	355	0	0
Notes	0	0	0	0	0	0	0	0	0
Special assessments	135	0	0	0	135	0	0	0	0
Prepaid items	0	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0	0
Interfund receivable	0	0	0	0	0	126	0	21	0
Land and improvements held for resale	0	0	0	0	0	0	0	0	0
Total assets	331	506	0	829	1,666	37,441	19,089	3,497	25
Liabilities and fund balances									
Liabilities:									
Accounts payable	0	0	0	0	0	160	357	0	5
Accrued payroll	0	0	0	0	0	0	0	0	0
Retainage payable	0	0	0	0	0	285	356	(4)	0
Intergovernmental	0	0	0	0	0	0	0	0	0
Deferred revenue	135	0	0	0	135	1,360	350	25	13
Deposits	0	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	4	0	0
Interfund payable	0	0	0	0	0	0	0	0	0
Total liabilities	135	0	0	0	135	1,805	1,067	21	18
Fund balances :									
Reserved for encumbrances	0	0	0	0	0	2,204	1,447	6	0
Reserved for prepaid items	0	0	0	0	0	0	0	0	0
Reserved for notes receivable	0	0	0	0	0	0	0	0	0
Reserved for land and improvements held for resale	0	0	0	0	0	0	0	0	0
Reserved for debt service	196	506	0	829	1,531	0	0	0	0
Unreserved, designated for future operations	0	0	0	0	0	27,264	12,633	1,185	0
Unreserved, undesignated	0	0	0	0	0	6,168	3,942	2,285	7
Total fund balances	196	506	0	829	1,531	35,636	18,022	3,476	7
Total liabilities and fund balances	\$ 331	\$ 506	\$ 0	\$ 829	\$ 1,666	\$ 37,441	\$ 19,089	\$ 3,497	\$ 25

The notes to the financial statements are an integral part of this statement.

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2002
(amounts expressed in thousands)

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
Assets	Redevelopment Agency	Totals	Library Special	
Cash and investments	\$ 21,107	\$ 74,192	\$ 0	\$ 90,558
Cash and investments at fiscal agent	10,883	13,895	1,457	18,487
Receivables (net of allowances for uncollectibles):				
Interest	243	790	0	934
Property taxes	0	0	0	190
Accounts	234	378	0	386
Intergovernmental	97	3,214	0	4,030
Notes	1,741	1,741	0	9,318
Special assessments	0	0	0	135
Prepaid items	12	12	0	16
Due from other funds	1,031	1,031	0	1,031
Interfund receivable	0	147	0	153
Land and improvements held for resale	5,614	5,614	0	7,179
Total assets	40,962	101,014	1,457	132,417
Liabilities and fund balances				
Liabilities:				
Accounts payable	2,976	3,498	0	3,735
Accrued payroll	40	40	0	162
Retainage payable	0	637	0	809
Intergovernmental	0	0	0	0
Deferred revenue	802	2,550	0	10,715
Deposits	224	224	0	264
Due to other funds	0	4	0	1,751
Interfund payable	14,186	14,186	0	14,244
Total liabilities	18,228	21,139	0	31,680
Fund balances (deficits):				
Reserved for encumbrances	2,296	5,953	0	9,868
Reserved for prepaid items	12	12	0	13
Reserved for notes receivable	1,085	1,085	0	1,310
Reserved for land and improvements held for resale	5,614	5,614	0	7,179
Reserved for debt service	0	0	0	1,531
Unreserved, designated for future operations	18,856	59,938	1,457	72,349
Unreserved, undesignated	(5,129)	7,273	0	8,487
Total fund balances	22,734	79,875	1,457	100,737
Total liabilities and fund balances	\$ 40,962	\$ 101,014	\$ 1,457	\$ 132,417

The notes to the financial statements are an integral part of this statement.

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2002
(amounts expressed in thousands)

	Special Revenue								
	Library	Gas Tax	Air Quality Improvement	Citrus Grove Management	Housing & Community Development	Redevelop- ment Agency	Special Design- nation	NPDES Storm Drain	Totals
Revenues:									
Taxes	\$ 2,565	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,972	\$ 0	\$ 0	\$ 5,537
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	686	5,575	301	0	3,310	0	0	0	9,872
Charges for services	9	1	0	2	0	0	0	0	12
Fines and forfeitures	181	0	0	0	1	0	0	0	182
Special assessments	0	0	0	0	0	0	0	464	464
Rental and investment income	2	521	11	0	148	202	22	0	906
Miscellaneous	108	0	0	0	583	447	808	0	1,946
Total revenues	3,551	6,097	312	2	4,042	3,621	830	464	18,919
Expenditures:									
Current:									
General government	0	1,138	173	64	685	289	0	392	2,741
Culture and recreation	5,536	0	0	0	0	0	0	0	5,536
Capital outlay	0	4,843	0	0	3,157	862	0	199	9,061
Total expenditures	5,536	5,981	173	64	3,842	1,151	0	591	17,338
Excess (deficiency) of revenues over (under) expenditures	(1,985)	116	139	(62)	200	2,470	830	(127)	1,581
Other financing sources (uses):									
Transfers in	2,580	0	0	0	0	20	0	0	2,600
Transfers out	0	0	0	0	(200)	(2,592)	0	0	(2,792)
Loss on sale of land held for resale	0	0	0	0	0	(92)	0	0	(92)
Total other financing sources (uses)	2,580	0	0	0	(200)	(2,664)	0	0	(284)
Net change in fund balances	595	116	139	(62)	0	(194)	830	(127)	1,297
Fund balances (deficits), beginning	155	9,275	215	(127)	0	4,699	2,289	71	16,577
Fund balances (deficits), ending	\$ 750	\$ 9,391	\$ 354	\$ (189)	\$ 0	\$ 4,505	\$ 3,119	\$ (56)	\$ 17,874

The notes to the financial statements are an integral part of this statement.

City of Riverside
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the fiscal year ended June 30, 2002
 (amounts expressed in thousands)

	Debt Service					Capital Projects			
	Debt Service	Parking Authority	Civic Center Authority	Riverside Municipal Improvements Corporation	Totals	Capital Outlay	Special Capital Improvements	Storm Drain	Transportation
Revenues:									
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	0	3,668	960	0
Intergovernmental	0	286	945	0	1,231	8,863	2,840	0	34
Charges for services	0	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0	0
Special assessments	83	0	0	0	83	1,240	0	0	0
Rental and investment income	8	11	46	921	986	1,855	913	177	3
Miscellaneous	0	0	0	0	0	25	14	0	0
Total revenues	91	297	991	921	2,300	11,983	7,435	1,137	37
Expenditures:									
Current:									
General government	13	1	34	11	59	69	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	9,644	12,812	284	38
Debt service:									
Principal	60	235	2,070	465	2,830	0	0	0	0
Interest	17	45	51	414	527	0	6	0	0
Total expenditures	90	281	2,155	890	3,416	9,713	12,818	284	38
Excess (deficiency) of revenues over (under) expenditures	1	16	(1,164)	31	(1,116)	2,270	(5,383)	853	(1)
Other financing sources (uses):									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	(6)	0	0
Loss on sale of land held for resale	0	0	0	0	0	0	0	0	0
Bond proceeds	0	0	0	0	0	0	8,454	0	0
Total other financing sources (uses)	0	0	0	0	0	0	8,448	0	0
Net change in fund balances	1	16	(1,164)	31	(1,116)	2,270	3,065	853	(1)
Fund balances, beginning	195	490	1,164	798	2,647	33,366	14,957	2,623	8
Fund balances, ending	\$ 196	\$ 506	\$ 0	\$ 829	\$ 1,531	\$ 35,636	\$ 18,022	\$ 3,476	\$ 7

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2002
(amounts expressed in thousands)

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelop-ment Agency	Totals	Library Special	
Revenues:				
Taxes	\$ 0	\$ 0	\$0	\$ 5,537
Licenses and permits	1,595	6,223	0	6,223
Intergovernmental	1,788	13,525	0	24,628
Charges for services	0	0	0	12
Fines and forfeitures	0	0	0	182
Special assessments	0	1,240	0	1,787
Rental and investment income	1,479	4,427	290	6,609
Miscellaneous	466	505	0	2,451
Total revenues	5,328	25,920	290	47,429
Expenditures:				
Current:				
General government	8,516	8,585	0	11,385
Culture and recreation	0	0	188	5,724
Capital outlay	9,219	31,997	0	41,058
Debt service:				
Principal	0	0	0	2,830
Interest	0	6	0	533
Total expenditures	17,735	40,588	188	61,530
Excess (deficiency) of revenues over (under) expenditures	(12,407)	(14,668)	102	(14,101)
Other financing sources (uses):				
Transfers in	7,557	7,557	0	10,157
Transfers out	(52)	(58)	0	(2,850)
Gain (loss) on sale of land held for resale	57	57	0	(35)
Bond proceeds	0	8,454	0	8,454
Total other financing sources (uses)	7,562	16,010	0	15,726
Net change in fund balances	(4,845)	1,342	102	1,625
Fund balances, beginning	27,579	78,533	1,355	99,112
Fund balances, ending	\$ 22,734	\$ 79,875	\$ 1,457	\$ 100,737

The notes to the financial statements are an integral part of this statement.

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2002
(amounts expressed in thousands)

	Special Revenue								
	Library			Special Gas Tax			Air Quality Improvement		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 2,400	\$ 2,565	\$ 165	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	1,429	686	(743)	5,750	5,575	(175)	270	301	31
Charges for services	9	9	0	0	1	1	0	0	0
Fines and forfeitures	165	181	16	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Rental and investment income	0	2	2	150	521	371	0	11	11
Miscellaneous	5	108	103	0	0	0	0	0	0
Total revenues	4,008	3,551	(457)	5,900	6,097	197	270	312	42
Expenditures:									
Current:									
General government	0	0	0	1,152	1,138	14	315	173	142
Culture and recreation	6,733	5,536	1,197	0	0	0	0	0	0
Capital outlay	0	0	0	12,856	4,843	8,013	0	0	0
Total expenditures	6,733	5,536	1,197	14,008	5,981	8,027	315	173	142
Excess (deficiency) of revenues over (under) expenditures	(2,725)	(1,985)	740	(8,108)	116	8,224	(45)	139	184
Other financing sources (uses):									
Transfers in	2,580	2,580	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Loss on sale of land held for resale	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	2,580	2,580	0	0	0	0	0	0	0
Net change in fund balances	(145)	595	740	(8,108)	116	8,224	(45)	139	184
Fund balances, beginning	155	155	0	9,275	9,275	0	215	215	0
Fund balances, ending	\$ 10	\$ 750	\$ 740	\$ 1,167	\$ 9,391	\$ 8,224	\$ 170	\$ 354	\$ 184

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2002
(amounts expressed in thousands)

	Special Revenue								
	Citrus Grove Management			Housing & Community Development			Redevelopment Agency		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,631	\$ 2,972	\$ 341
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	14,009	3,310	(10,699)	0	0	0
Charges for services	0	2	2	0	0	0	0	0	0
Fines and forfeitures	0	0	0	1	1	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Rental and investment income	0	0	0	148	148	0	94	202	108
Miscellaneous	0	0	0	583	583	0	16	447	431
Total revenues	0	2	2	14,741	4,042	(10,699)	2,741	3,621	880
Expenditures:									
Current:									
General government	0	64	(64)	854	685	169	373	289	84
Culture and recreation	0	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	13,734	3,157	10,577	2,513	862	1,651
Total expenditures	0	64	(64)	14,588	3,842	10,746	2,886	1,151	1,735
Excess (deficiency) of revenues over (under) expenditures	0	(62)	(62)	153	200	47	(145)	2,470	2,615
Other financing sources (uses):									
Transfers in	0	0	0	0	0	0	20	20	0
Transfers out	0	0	0	0	(200)	(200)	(2,572)	(2,592)	(20)
Loss on sale of land held for resale	0	0	0	0	0	0	0	(92)	(92)
Total other financing sources (uses)	0	0	0	0	(200)	(200)	(2,552)	(2,664)	(112)
Net change in fund balances	0	(62)	(62)	153	0	(153)	(2,697)	(194)	2,503
Fund balances (deficits), beginning	(127)	(127)	0	0	0	0	4,699	4,699	0
Fund balances (deficits), ending	\$ (127)	\$ (189)	\$ (62)	\$ 153	\$ 0	\$ (153)	\$ 2,002	\$ 4,505	\$ 2,503

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2002
(amounts expressed in thousands)

	Special Revenue						Capital Projects		
	Special Designation			NPDES Storm Drain			Capital Outlay		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	12,285	8,863	(3,422)
Charges for services	0	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0	0
Special assessments	0	0	0	470	464	(6)	400	1,240	840
Rental and investment income	50	22	(28)	0	0	0	500	1,855	1,355
Miscellaneous	0	808	808	0	0	0	0	25	25
Total revenues	50	830	780	470	464	(6)	13,185	11,983	(1,202)
Expenditures:									
Current:									
General government	0	0	0	331	392	(61)	66	69	(3)
Culture and recreation	0	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	209	199	10	42,978	9,644	33,334
Total expenditures	0	0	0	540	591	(51)	43,044	9,713	33,331
Excess (deficiency) of revenues over (under) expenditures	50	830	780	(70)	(127)	(57)	(29,859)	2,270	32,129
Other financing sources (uses):									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Loss on sale of land held for resale	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0
Net change in fund balances	50	830	780	(70)	(127)	(57)	(29,859)	2,270	32,129
Fund balances, beginning	2,289	2,289	0	71	71	0	33,366	33,366	0
Fund balances (deficits), ending	\$ 2,339	\$ 3,119	\$ 780	\$ 1	\$ (56)	\$ (57)	\$ 3,507	\$ 35,636	\$ 32,129

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2002
(amounts expressed in thousands)

	Capital Projects								
	Special Capital Improvements			Storm Drain			Transportation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	2,736	3,668	932	0	960	960	0	0	0
Intergovernmental	1,937	2,840	903	0	0	0	45	34	(11)
Charges for services	0	0	0	310	0	(310)	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Rental and investment income	0	913	913	50	177	127	0	3	3
Miscellaneous	0	14	14	0	0	0	0	0	0
Total revenues	4,673	7,435	2,762	360	1,137	777	45	37	(8)
Expenditures:									
Current:									
General government	1,918	0	1,918	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	0
Capital outlay	22,391	12,812	9,579	977	284	693	45	38	7
Debt service:									
Principal	0	0	0	0	0	0	0	0	0
Interest	0	6	(6)	0	0	0	0	0	0
Repayment of advances	0	0	0	0	0	0	0	0	0
Total expenditures	24,309	12,818	11,491	977	284	693	45	38	7
Excess (deficiency) of revenues over (under) expenditures	(19,636)	(5,383)	14,253	(617)	853	1,470	0	(1)	(1)
Other financing sources (uses):									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	(6)	(6)	0	0	0	0	0	0	0
Loss on sale of land held for resale	0	0	0	0	0	0	0	0	0
Bond proceeds	8,454	8,454	0	0	0	0	0	0	0
Total other financing sources (uses)	8,448	8,448	0	0	0	0	0	0	0
Net change in fund balances	(11,188)	3,065	14,253	(617)	853	1,470	0	(1)	(1)
Fund balances, beginning	14,957	14,957	0	2,623	2,623	0	8	8	0
Fund balances (deficits), ending	\$ 3,769	\$ 18,022	\$ 14,253	\$ 2,006	\$ 3,476	\$ 1,470	\$ 8	\$ 7	\$ (1)

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2002
(amounts expressed in thousands)

	Capital Projects		
	Redevelopment Agency		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 0	\$ 0	\$ 0
Licenses and permits	1,300	1,595	295
Intergovernmental	3,631	1,788	(1,843)
Charges for services	0	0	0
Fines and forfeitures	0	0	0
Special assessments	0	0	0
Rental and investment income	751	1,479	728
Miscellaneous	416	466	50
Total revenues	6,098	5,328	(770)
Expenditures:			
Current:			
General government	7,267	8,516	(1,249)
Culture and recreation	0	0	0
Capital outlay	31,012	9,219	21,793
Total expenditures	38,279	17,735	20,544
Excess (deficiency) of revenues over (under) expenditures	(32,181)	(12,407)	19,774
Other financing sources (uses):			
Transfers in	7,682	7,557	(125)
Transfers out	0	(52)	(52)
Loss on sale of land held for resale	0	57	(57)
Total other financing sources (uses)	7,682	7,562	(234)
Net change in fund balances	(24,499)	(4,845)	19,540
Fund balances, beginning	27,579	27,579	0
Fund balances, ending	\$ 3,080	\$ 22,734	\$ 19,540

